

*[To be introduced in the Punjab Legislative Assembly]*

# *The PUNJAB MUSLIM BAIT-UL-MAL BILL, 1938.*



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**Nasim Yousaf**

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# Allama Inayatullah Khan Al-Mashriqi

## (Allama Mashriqi)

By Nasim Yousaf

Allama Inayatullah Khan Al-Mashriqi was born on August 25, 1888 and died on August 27, 1963. Mashriqi obtained his initial education at home and then attended school in Amritsar, prior to joining Foreman Christian College (F.C. College) in Lahore. He obtained his Masters degree in Mathematics from the University of Punjab and later went on to study at the University of Cambridge. Throughout his academic life, Mashriqi made history; it is believed that his academic records at the University of Cambridge - where he completed four Triposes within five years with distinction - are yet to be broken.

Upon completion of his studies, Mashriqi joined Islamia College (Peshawar) as Vice Principal prior to the launch of the College. As one of the College's founding fathers, Mashriqi worked hard to build it up; his efforts were well recognized by the community and he was promoted to Principal. Based on his success as an educationist, Mashriqi was appointed as Under Secretary at the Education Department of the Government of British India. Here, despite Mashriqi's stellar performance, policy differences with the British emerged and Mashriqi was subsequently demoted to Headmaster of Government High School in Peshawar. However, it wouldn't be long before the British would need Mashriqi again. When the Khilafat Movement began and Muslims began to migrate to Afghanistan, the British looked to Mashriqi to help stop the migration. In an attempt to regain his goodwill, they offered him Knighthood and the Ambassadorship to Afghanistan. Mashriqi declined both offers, as he considered them a means for the British authorities to use him for their own political purposes.

In addition to his work in Government, Mashriqi also gained recognition in scholarly and academic circles. Mashriqi's book *Tazkirah*, a scientific commentary on the Holy Koran, was nominated for the Nobel Prize in Literature. When the Nobel Prize Committee asked him to translate the book into any major European language as a prerequisite for consideration, he declined to do so; he considered this to be an insult to the millions of people who spoke the Urdu language. In May of 1926, Mashriqi attended the International Caliphate Conference in Cairo and delivered a historic speech entitled *Khitab-e-Misr*. The speech was published as a book by an Egyptian publisher and distributed in large numbers. Mashriqi remained in Egypt for a few months to deliver lectures. His book *Tazkirah* was heavily discussed and scholars of Al-Azhar University bestowed upon him the title of "Allama Mashriqi" (Sage of the East). The former Pakistani Ambassador to Egypt, Ahmad Saeed Kirmani stated (in a phone conversation with the author of this book, Mr. Nasim Yousaf): "...He was a man of very high stature. When I was Ambassador in Cairo, Mashriqi was still remembered in certain circles..." From Egypt, Mashriqi traveled to Europe and held meetings with scientists and scholars, including Albert Einstein. Mashriqi's work as a scholar and academic was recognized when he was inducted into several highly prestigious societies of Europe, including as Fellow of the Geographical Society (Paris), Fellow of the Asiatic Society, Fellow of the Royal Society of Arts (London), and Member of the International Congress of Orientalists (Leiden).

In 1930, Mashriqi founded the Khaksar Tehrik (Khaksar Movement) to revive the glory of the Indian nation. The Movement emphasized discipline, public service, and equality for all among its core tenets. Its message resonated with the masses and the Tehrik grew quickly within British India and opened branches in various countries. In 1934, Mashriqi launched *Al-Islah*, the official newspaper of the Khaksar Tehrik. *Al-Islah* gained a large following in many countries (including Afghanistan, Iraq and Iran, Bahrain, Burma, Ceylon, Egypt, Nigeria, Saudi Arabia, South Africa, Yemen, and some countries of Europe) and played a key role in spreading the message of the Movement. Within a few short years, the Khaksar Tehrik had emerged as the most well-disciplined private army (as it was referred to by one of the Viceroy's of British India) in British India, with over 5 million members. Perhaps even more impressive was the fact that all members of the Khaksar Tehrik were volunteers who bore their own expenses. As a result of

the massive success of the Khaksar Tehrik, other Muslim and non-Muslim organizations attempted to form similar organizations.

By the end of 1939, Mashriqi already had plans in place to end British rule and was moving forward vigorously to this end. The Tehrik was thus banned in Punjab in early 1940 and Mashriqi was imprisoned. In 1941, the ban on the Movement was expanded throughout the entire India. The Government of British India demanded that Mashriqi disband his movement, or continue to remain behind bars. However, Mashriqi refused to succumb to their threats and replied that the Khaksar Movement was not his personal property that he could dispose of.

The British, therefore, continued to imprison him; he faced all atrocities with extraordinary courage and remained steadfast. In fact, Mashriqi fasted for 80 days in Vellore Central Jail to protest his and the Khaksars' unjust imprisonment and to push the freedom movement forward; he was ultimately released, but his movements remained restricted.

Following Mashriqi's release from prison, he continued working vigorously to bring an end to British rule. He was warned many times by the British authorities to halt his activities, but he did not waver in his resolve. In 1945, he presented *The Constitution of Free India, 1946, A.C.*, which provided protection for the rights of both Muslims and non-Muslims, and could serve as a precursor to jointly seeking independence. Unfortunately, the document was not adopted for political reasons.

In 1947, Mashriqi planned a coup of the Government and asked 300,000 Khaksars to assemble in Delhi on June 30, 1947 for this purpose. This coup was subverted by the partition plan, which was announced on June 3 and accepted by the All-India Muslim League and Indian National Congress (including Mahatma Gandhi) before the Khaksars could fully assemble in Delhi.

Despite achieving independence, Mashriqi was saddened by the division of India. To him, partition was not the solution to the country's problems. Following the emergence of Pakistan and India as separate nations (on August 14 and 15, 1947 respectively), Mashriqi's life was made very difficult. His and the Khaksar Tehrik's materials were confiscated throughout India and Pakistan, and Mashriqi's followers were harassed in both countries. Mashriqi's followers in India wanted to revive the Khaksar Tehrik (which Mashriqi had disbanded in July of 1947), but the Government imposed a ban in 1948. In Pakistan, on the insistence of his followers and supporters, Mashriqi founded a new party called the Islam League on October 31, 1947. But the new Government in Pakistan led by Quaid-e-Azam Muhammad Ali Jinnah did not want any opposition in the country (in other words, one-party rule). *The Pakistan Times* of April 21, 1948 wrote of Jinnah's stance in an article entitled "Quaid-e-Azam plea for one party in Pakistan."

The Government attempted to create hurdles for Mashriqi and his party at every possible juncture. For example, when Mashriqi wanted to travel to the USA (and other countries) where he had been invited by the United Nations to present his case on Kashmir and other topics, the Pakistani Government denied his passport. Then, in 1950 and 1951, Mashriqi was arrested under Prime Minister Liaquat Ali Khan's Government. He was kept in jail for a long time, a trend that persisted with subsequent Governments. In 1957, Mashriqi was arrested at least three times.

Despite the Government's attempts to stop him, Mashriqi remained a vocal opponent of its policies. In 1958, the Pakistani establishment attempted to silence Mashriqi forever by falsely implicating him in Dr. Khan Sahib's murder. Following a long trial (which is the focus of this book), the prosecution was unable to prove its case and Mashriqi was honorably acquitted. Then, in 1962, Mashriqi was accused of conspiring to topple the Government and was again arrested and imprisoned (due to his ailing health, he was later moved to his residence where he remained under house arrest).

Mashriqi died on August 27, 1963 at Albert Victor Hospital (Mayo Hospital) in Lahore. Following his death, a pall of gloom prevailed across the country; condolence messages from followers and admirers came from all over the world. Well over 100,000 people, from all walks of life, attended his funeral. All along the funeral procession, the

public gathered to pay tributes to their leader and showered his body with flowers. With his death, one important chapter of the history of the Indian sub-continent came to a close.

Allama Mashriqi not only led the freedom movement of the Indian sub-continent during his lifetime, but also left behind a lasting legacy of combating injustice, communalism, and sectarianism. He worked all his life for unity, discipline, and fostering a peaceful co-existence among people, regardless of religion, class, color or creed. Indeed, he made countless sacrifices in pursuit of these objectives and was arrested approximately fourteen times during his political career (and had his movements restricted at least three times, see Appendix for dates). As a result of his unrelenting fight, Mashriqi forever changed the history of the Indian subcontinent.

The above article is taken from the book entitled:

*Allama Mashriqi Narrowly Escapes the Gallows: Court Proceedings of an Unpardonable Crime Against the Man Who Led the Freedom of the Indian Subcontinent.* Author: Nasim Yousaf

For more information on Allama Mashriqi, please visit:

1. <https://www.facebook.com/allamamashraqi>
2. <https://www.facebook.com/AllamaMashriqi.1>
3. <https://www.facebook.com/TazkirahByAllamaMashriqi>
4. <https://www.facebook.com/Khaksar.Movement>

# Allama Mashriqi's Credentials

## Education

M.A. Mathematics, University of Punjab (1907); University of Cambridge (U.K., 1907-1912): Completed Four Triposes in Mathematics, Natural Sciences, Mechanical Sciences, Oriental Languages; Honored as Wrangler, Foundation Scholar, and Bachelor Scholar

## Fellow/Member of International Societies

Fellow, Royal Society of Arts (London, Inducted in 1923); Fellow, Société de Géographie (Geographical Society of Paris, Inducted in 1926); Fellow, Asiatic Society of France (Inducted in 1926); Member, International Congress of Orientalists (Leiden, Inducted in 1930)

## Founder

Khaksar Movement (1930); *Al-Islah* Urdu weekly newspaper (1934); Islam League (1947); Co-Founder Islamia College (Peshawar)

## Published Works

*Tazkirah* (nominated for Nobel Prize in Literature, 1925); *The Constitution of Free India, 1946 A.C.*; *Maulvi Ka Ghalat Mazhab*; *Hadeesul Quran*; *Human Problem*; *Takmillah*; *Isha'raat*; *Deh Al'baab* (Collection of Poetry); *Armughan-e-Hakeem* (Collection of Poetry); *Hareem-e-Gaib* (Collection of Poetry); *Qaul-e-Faisah*; *Kharita* (Persian Poetry)

## Government Service

Vice Principal and Principal, Islamia College (Peshawar, 1913-1917); Under Secretary of Education (Government of India, 1917-1920); Member, I.E.S. (Indian Education Service, 1920)

## Honors Declined

Premiership of Alver State (British India, 1912); Ambassadorship to Afghanistan (1920); Knighthood (Title of "Sir," 1920); Federal Cabinet Ministries in Pakistan (1950s and 1960s)

## Famous Speeches

*Khitab-e-Misr* (International Caliphate Conference, Cairo, May 1926); *Where Leaders Fail* (Calcutta, 1945); Predicted terrorism and tyranny in Pakistan (Patna, 1947); *Khitab-i-Lahore* (Lahore, 1950); Predicted separation of East Pakistan and West Pakistan (Lahore, 1956)

## Other Honors

Board Member, Delhi University (British India, 1923); President, Mathematical Society (British India, 1924); Elected President, All World's Faiths Conference (British India, 1937); Gold Medalist, World Society of Islam (1938)

# Chronology of Allama Mashriqi's Arrests and Restrictions on His Movements<sup>i</sup>

In British India, Allama Mashriqi was arrested approximately 5 times and had his movements restricted twice (from 1932 to 1937, Mashriqi was barred from entering the North West Frontier Province and then on January 19, 1942, upon release from Vellore Central Jail, he was not permitted to leave the Madras Presidency<sup>ii</sup> until December 28, 1942). After the creation of Pakistan, Mashriqi was arrested approximately 9 times. In 1962, restrictions on his movements were imposed. Below is a summary of Mashriqi's restrictions and arrests. Note that there may be other arrests that are not included in this list.

1932 October 15

The North West Frontier Government (NWFP) imposes a ban on Khaksar activities and Mashraqi's entry into NWFP (now Khyber Pakhtunkhwa). The ban was lifted in 1937.

March 27, 1937

Allama Mashriqi is arrested at a Khaksar Camp (behind Chandni Chowk) in Delhi by Superintendent of Police Scott.<sup>iii</sup>

1939 September 01

Allama Mashriqi, who was in Lucknow to resolve the Shia-Sunni conflict, is arrested in the early hours (4:05 A.M.) of the morning.

1939 September 13

Allama Mashriqi is arrested at Malihabad (U.P., now Uttar Pradesh).

1940 March 19

Allama Mashriqi is arrested.

1947 June 09

Allama Mashriqi is stabbed and arrested. Note: The Canberra Times (June 11, 1947) wrote: "Allama Mashriqi...was yesterday stabbed at a hotel where the Moslem League Council met." This report was written on June 10, 1947.

1950 October 03

Allama Mashraqi, along with his two sons, is arrested in Lahore.

1951 January 11

Around 5:00 am, a Magistrate and armed police raid Mashriqi's house in Ichhra, Lahore and conduct a thorough search. Police arrest Mashriqi and cordon his house. Mashriqi is arrested under the Punjab Public Safety Act.

1957 January

Allama Mashriqi and 51 Razakars are arrested (PT 1957 Sept. 20; PT 1957 Oct. 03). Note: The date of their arrest and release was not specified in the source used.

1957 April 21

Allama Mashriqi along with a large number of Razakars are arrested at Wahgah border (near the Pakistan-India border near Amritsar) (PT 1957 Apr. 23; PT 1958 Oct. 11; C&MG 1957 Apr. 23).

1957 October 19

Allama Mashriqi is arrested. Mashriqi informs the Lahore Court that he plans to march towards India on October 21, 1957.

1957 October 22

Allama Mashriqi is again arrested (Hussain 1994, 182). Allama Mashriqi is sentenced to an aggregate term of two years of rigorous imprisonment and fined Rs. 1,200 (C&MG 1958 Jan. 11; PT 1958 Jan. 11). Ten of Mashriqi's followers are also sentenced. Mashriqi, who had been released on bail on October 21, 1957, is again imprisoned. He would remain in jail until January 1958 (Syed Shabbir Hussain, *Kashmir Aur Allama Mashriqi*, 1994, p. 182).

1957 October 28

Allama Mashriqi is released and arrested again.

1958 May 10

Allama Mashriqi is arrested at 3:45 a.m from his residence in Ichhra, Lahore. Others arrested include Mashriqi's son and four followers. Allama Mashriqi is implicated in a false murder case.

1962 May 06

Allama Mashriqi is arrested. Later, he was moved to house arrest until August 23, 1962, as he was suffering from cancer and in poor health.<sup>iv</sup>



# About the Compiler

Nasim Yousaf is a scholar and historian. He has thus far published 16 books and numerous articles (which have appeared in newspapers in many countries, including Australia, Bangladesh, Canada, Pakistan, India, Japan, Norway, United Kingdom, and the USA) and has presented his works at conferences in the U.S. His works have been published in the journals *Harvard Asia Quarterly* and *Pakistaniaat* (USA) as well as in the *World History Encyclopedia* (USA). He has also compiled a rare and historic collection of a newspaper entitled *Al-Islah*, which was launched by his grandfather, Allama Mashriqi, in 1934. His books and other works are important contributions to the historiography of South Asia. He is currently working on additional books and articles.

His published books include:

1. *Mahatma Gandhi & My Grandfather, Allama Mashriqi: A Groundbreaking Narrative of India's Partition*
2. *Dr. Akhtar Hameed Khan - Pioneer of Microcredit & Guru of Rural Development*
3. *Allama Mashriqi Narrowly Escapes the Gallows: Court Proceedings of an Unpardonable Crime Against the Man Who Led the Freedom of the Indian Subcontinent*
4. *Hidden Facts Behind British India's Freedom: A Scholarly Look into Allama Mashraqi and Quaid-e-Azam's Political Conflict*

For more information on the author's works, please visit:

- <https://www.facebook.com/nasimyousaf.26>
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[To be introduced in the Punjab  
Legislative Assembly.]

## THE PUNJAB MUSLIM BAIT-UL-MAL BILL, 1938.

A

### BILL

*to provide for the proper collection, management and expenditure  
of Zakat etc. in the Punjab through a properly  
constituted Bait-ul-Mal.*

#### Preamble

WHEREAS it is expedient to provide for the proper collection, management and expenditure of Zakat, charities etc., in the Punjab, it is hereby enacted as follows:—

### CHAPTER I.

#### PRELIMINARY.

#### Short title, extent and commence- ment.

1. (a) This Act may be called the Punjab Muslim Bait-ul-Mal Act, 1938.

(b) It extends to the whole of the Punjab.

(c) It shall come into force on such date, within three months of its being passed, as the Provincial Government may, by notification in the Provincial Gazette, appoint in this behalf.

#### Zakat

2. In this Act, unless there is anything repugnant in the subject or context:—

(a) "Zakat" means a charge on 'wealth' as hereinafter defined, leviable at the end of each financial year, according to the *Shariat* on persons professing Islamic faith, at such rates and on such items of wealth as the Idara-i-Aliyyah-i-Hindiyya considers proper and expedient under the circumstances with a view to attaining the *Shariat* standard of Zakat by gradual steps.

#### Muslim

(b) "Muslim" means a person who professes Islam and subscribes to the Islamic formula:—

"*La ilaha illallah u Muhammad ur Rasulullahi.*"

If any question arises as to whether any person is or is not a Muslim, he shall be deemed respectively to be or not to be a Muslim according as he makes or refuses to make, in a manner prescribed by rules framed under this Act, the following declaration:—

"I solemnly affirm that I am a Muslim", that

"I believe in the Unity of God", that

"I believe in the Prophethood of Muhammad (peace be on him)", and that

"I believe in the Day of Judgment".

#### Bait-ul-Mal

(c) "Bait-ul-Mal" means Zakat Fund collected under the provisions of this Act, or any other charities, offerings, voluntary contributions, etc., that may be deposited in the Bait-ul-Mal.

#### Idara-i- Aliyyah-i- Hindiyyah

(d) "Idara-i-Aliyyah-i-Hindiyyah" means the person controlling the *Khaksar Movement*, entrusted with the collection, management and expenditure of Bait-ul-Mal funds in the Punjab under the provisions of this Act or under regulations in force concerning the Idara-i-Aliyyah-i-Hindiyyah not repugnant to this Act.

#### Committee

(e) "Committee" means the Committee constituted by the Idara-i-Aliyyah-i-Hindiyyah under the provisions of this Act.



Prescribed	(f) "Prescribed" means prescribed by the Idara-i-Aliyyah-i-Hindiyyah by rules framed under this Act.
Treasury	(g) "Treasury" means a Government treasury or sub-treasury including any bank on which Government treasury business is made over, or any bank approved by the Idara-i-Aliyyah-i-Hindiyyah.
Assessee	(h) "Assessee" means a person by whom Zakat is payable.
Wealth	(i) "Wealth" means the existing stock at the end of a financial year and includes all gold and silver coins, ornaments and bars of gold and silver and all monetary assets of a person.
Person	(j) "Person" includes a company, a firm, and covers a Muslim family of persons immediately inter-related and dependant on <i>one</i> earning member.
Charitable purposes.	(k) "Charitable purposes" means any purpose ordained by the Holy Quran and practised by the Holy Prophet of Islam for the betterment of Muslims.

### CHAPTER III.

#### CHARGE OF ZAKAT.

- Period and rate of charge.** 3. Zakat shall be charged on wealth in stock with a person for a period of one year at a rate fixed by the Idara-i-Aliyyah-i-Hindiyyah, in accordance with and subject to the rules and bye-laws made under this Act and with due regard to the injunctions of the Holy Quran.
- Classes of wealth to which this Act is or is not applicable.** 4. This Act shall not apply to the following classes of wealth, namely :—
- (a) residential house,
  - (b) implements and tools of all kinds,
  - (c) machinery,
  - (d) clothes, furniture and household effects, books, etc.
  - (e) buildings or shops and factories
  - (f) taxis, lorries and vehicles of all kinds,
  - (h) liabilities, and
  - (i) agricultural land taxed under any other Act in force,
- but it shall include all trade goods, merchandise, capital, cattles, horses, sheep, camels, residential house sites, buried treasures, all monetary assets and recoverable loans.

### CHAPTER IV.

#### ZAKAT AUTHORITIES.

- Classes of Zakat Authorities.** 5. (1) There shall be the following Zakat Authorities for the purposes of this Act, namely :—
- (a) Idara-i-Aliyyah-i-Hindiyyah,
  - (b) the Committee,
  - (c) Government revenue staff,
  - (d) Zakat Provincial and District Officers.
- General superintendence, charge and management of Bait-ul-Mal Funds.** (2) The general superintendence, charge and management of the Bait-ul-Mal shall vest in the Idara-i-Aliyyah-i-Hindiyyah. All transactions connected therewith shall be carried out in its name by persons authorised in this behalf
- Committee** (3) The Idara-i-Aliyyah-i-Hindiyyah shall institute a Committee consisting of five to seven persons from among those representing various sections of Muslims for the proper and effective administration of the Bait-ul-Mal consistent the provisions of this Act.



**Powers and duties of the Committee.**

(4) The Committee shall from time to time frame or abrogate rules and bye-laws at the instance and with the approval of the Idara-i-Aliyyah-i-Hindiyyah relating to the assessment, collection and management of various Bait-ul-Mal funds in accordance with the tenets of the Holy Quran.

**Delegation of powers and duties by the Idara.**

(5) Idara-i-Aliyyah-i-Hindiyyah may delegate any or all of its administrative powers and duties to this Committee with such reservations as it may deem fit, with a view to the proper execution of the aims, objects and principles governing the institution of the Bait-ul-Mal.

**Government revenue staff to collect Zakat.**

(6) Government revenue staff shall assess and collect all Zakat with the help of the Zakat Officers, or independently if necessary, and charge the expenses if any to the account of the Bait-ul-Mal.

Provided that such an arrangement appears to the Idara-i-Aliyyah-i-Hindiyyah to be in the best interests of the Bait-ul-Mal, and is also the most economical, otherwise it shall appoint its own staff and make its own arrangements for the collection of funds due to the Bait-ul-Mal.

**Appointment and dismissal of Zakat Officers.**

(7) Zakat Officers shall be appointed by and be subject to the control of the Committee on the same conditions of pay, leave and duties as the Government servants, except that a Zakat Officer under order of dismissal for misconduct shall not be dismissed except with the approval of the Idara-i-Aliyyah-i-Hindiyyah, to whom an appeal from the aggrieved person shall also be competent.

## CHAPTER V.

### ASSESSMENT.

**Rate of Assessment of Zakat to be determined by the Idara-i-Aliyyah-i-Hindiyyah.**

6. Zakat shall be assessed at such rate and on such wealth as the Idara-i-Aliyyah-i-Hindiyyah may from time to time determine, taking into consideration the full social and economic circumstances of the Muslims and with faithful regard to the injunctions of the Islamic faith.

**Medium of payment.**

7. Zakat shall only be realised in cash in British Indian Legal tender.

**Assessment list.**

8. The Committee shall prepare, or with the help of the Government assessment and revenue staff cause to be prepared, within six months of the commencement of this Act, a list of all such persons on whom Zakat is leviable under the rules framed under this Act, and shall record therein the total wealth of such persons, to be assessed under this Act, and shall determine the sum payable by each under the provisions of this Act.

**Revision of the assessment list.**

9. The Committee shall have power to revise the list prepared under the provisions of the foregoing section annually or from time to time and to strike out or add such names and particulars as the circumstances may justify.

**Assessment of Zakat in case incorrect information is supplied.**

10. If any assessee, in person or in writing, supplies or is deemed to have supplied to a Zakat authority incorrect or incomplete information in respect of his name and other particulars about his assessable wealth he shall be punished under section 193 I. P. C. and such Zakat authority shall make the assessment to the best of his judgment.

**Exemptions**

11. Notwithstanding anything contained in the foregoing sections, the Committee, with the approval of the Idara-i-Aliyyah-i-Hindiyyah or the Idara-i-Aliyyah-i-Hindiyyah may for specified or unspecified reasons exempt any assessee from the operation of this Act.

## CHAPTER VI.

### RECOVERIES.

**Deposit of Bait-ul-Mal dues.**

12. All sums recovered on behalf of the Bait-ul-Mal shall be deposited forthwith into a treasury to the credit of the Bait-ul-Mal.



**Recovery of arrears.** 13. Any sum due to the Bait-ul-Mal under the provisions of this Act, shall, if not recovered within three months after a demand has been made in writing, shall be recoverable as an arrear of Government land revenue.

## CHAPTER VII

### BAIT-UL-MAL.

**Sums to be placed to the credit of Bait-ul-Mal.** 14. The following sums shall be placed to the credit of the Bait-ul-Mal:—

- (1) The total annual income accruing to the Idara-i-Aliyyah-i-Hindiyyah on account of Zakat.
- (2) Every sum received by the Idara-i-Aliyyah-i-Hindiyyah or in the name of Bait-ul-Mal of the Idara-i-Aliyyah-i-Hindiyyah for a specified pious or charitable purpose from Moslems or non-Moslems in any part of the world. Provided that the sum thus received shall be held as a distinct trust by the Idara-i-Aliyyah-i-Hindiyyah and shall as far as possible be devoted to the purpose specified.
- (3) Every movable or immovable property devoted to the cause of the Khaksar Movement by persons from the Punjab or from any part of the world.

**Merging of the existing Bait-ul-Mal of the Idara into the Bait-ul-Mal under this Act.** 15. The Bait-ul-Mal already established by the Idara-i-Aliyyah-i-Hindiyyah shall merge into the Bait-ul-Mal constituted under this Act, and all sums hitherto received or hereafter received independently by the Idara-i-Aliyyah-i-Hindiyyah under any of the heads in the foregoing section or otherwise as charity in cash or kind shall be placed to the credit of the Bait-ul-Mal now constituted, and if coming under section 14 (1), shall be counted as a part and parcel of assessment.

**Maintaining of separate accounts under each head.** 16. The Committee shall establish and maintain separate accounts in respect of heads of income under sections 14 (1), (2) and (3). Income accruing to the Idara-i-Aliyyah-i-Hindiyyah under section 14 (2) and (3) shall remain under its direct control and operation and may be spent at its discretion on any purpose pertaining to the good of the Muslims of any part of the world or any particular purpose relating thereto.

**Only one Bait-ul-Mal in the Punjab.** 17. There shall be only one Bait-ul-Mal in the Province as constituted under this Act.

**Banking business of the Bait-ul-Mal.** 18. The Idara-i-Aliyyah-i-Hindiyyah may direct any or all sums received in connection with any fund or funds to be placed in such treasury as it may decide.

**Proper collection, and appropriation of Zakat.** 19. The Idara-i-Aliyyah-i-Hindiyyah shall take all reasonable and necessary steps, subject to the provisions of this Act, and rules and bye-laws made thereunder, to ensure that Zakat is properly collected into the Bait-ul-Mal and appropriated to the charitable purposes specified in the rules made under this Act, and that the Bait-ul-Mal is properly staffed, controlled and administered.

**Operation upon the Bait-ul-Mal.** 20. The Bait-ul-Mal shall only be operated upon by the Idara-i-Aliyyah-i-Hindiyyah or by any person or a committee of persons to whom such powers have been delegated in writing by the Idara-i-Aliyyah-i-Hindiyyah.

**Aid to Anjuman etc.** 21. Any person, Anjuman, Poor-house or Orphanage for Muslims or any other Muslim or non-Muslim institution coming under the head "*Wal Muallifato Qulubihim*" of the Holy Quran desiring to receive aid from the Bait-ul-Mal, shall enrol itself with the Committee.

**Recommendation of expenditure by the Committee.** 22. The Committee may recommend to the Idara-i-Aliyyah-i-Hindiyyah necessary allotment out of the Bait-ul-Mal for sanction to any person, Anjuman, Orphanage, Poor-house or Institution under the foregoing section with or without stipulations, or recommend any other expenditure subject to the provisions of this Act.



Reappropriation of the Bait-ul-Mal Funds.

23. The Idara-i-Aliyyah-i-Hindiyyah may appropriate, or direct to be appropriated, any surplus funds set apart for one charitable purpose under this Act to any other such purpose thereunder.

## CHAPTER VIII.

### ACCOUNTS AND AUDITING.

Maintenance of regular accounts.

24. The Committee shall maintain regular account showing receipts of income and expenditure out of the Bait-ul-Mal and open separate accounts for each fund established under the provisions of sections 14 and 15.

Annual Auditing of the Bait-ul-Mal Funds.

25. The accounts described in the foregoing section shall be audited and examined once every year by such auditor or auditors as may from time to time be appointed by the Idara-i-Aliyyah-i-Hindiyyah in consultation with the Provincial Government.

Mode of such audit and examination.

26. For the purpose of any such audit and examination of accounts the auditors may, by demand in writing, require from the Committee or any servant of the Idara-i-Aliyyah-i-Hindiyyah the production before them of all books, documents or papers, or to appear before them personally on the occasion of any such audit and examination and to answer questions which may be put to them and submit any further statements which the auditors may require of them.

Report of audit and examination.

27. Within thirty days after the audit and examination has been completed the auditor or auditors shall submit a report to the Provincial Government and the Idara-i-Aliyyah-i-Hindiyyah on each account so audited and examined.

What these reports shall particularly specify.

28. The reports of the auditor or auditors shall, among other things; specify all items of expenditure which in their opinion are illegal, irregular or improper, all cases of failure to recover moneys due to the Bait-ul-Mal, all instances of loss or wasteful expenditure of money due to negligence or misconduct and all instances in which money has been devoted to any purpose not authorised by this Act, or against the purposes permitted by the Idara-i-Aliyyah-i-Hindiyyah.

Publication of accounts.

29. The Committee shall cause the reports and abstracts of each of their various accounts to be published in at least one vernacular and one English newspaper printed and published in the Punjab and shall likewise send a copy to be published in the Government Gazette.

Action on the auditors' reports.

30. If the Idara-i-Aliyyah-i-Hindiyyah, after full consideration of the reports of the auditors concerning the illegality of an item of expenditure, certifies that the expenditure was in accordance with the true spirit of Islamic faith and injunctions of the Holy Quran, the remarks of the auditors concerning its illegality shall be expunged, and the Committee asked to extend or modify its rules or bye-aws accordingly.

Consideration of reports on irregular expenditure due to negligence or misconduct.

31. The report of the auditors concerning irregular, improper or wasteful expenditure of money due to negligence or misconduct shall be jointly considered and dealt with by the Provincial Government and the Idara-i-Aliyyah-i-Hindiyyah, and the Provincial Government may, if it consider necessary, pass further orders on such reports independently.

Expenses of audit.

32. The expenses incurred on the audit and examination of the accounts of any fund maintained by the Committee in accordance with the provisions of this Act, shall be paid out of that fund. Such payment shall be made within three months from the date of submission of the reports under section 27.

## CHAPTER IX.

### MISCELLANEOUS.

Estimate of annual income and expenditure.

33. The Committee shall lay before the Idara-i-Aliyyah-i-Hindiyyah, at a general meeting to be held each year at such time as may be appointed by the latter,



an estimate of the income and expenditure of the ensuing financial year of the Bait-ul-Mal.

Powers of the Idara-i-Aliyyah-i-Hindiyya to pass or reject the estimate.

34. The Idara-i-Aliyyah-i-Hindiyya shall take into consideration every estimate laid before it by the Committee and, at its discretion, pass or reject such estimate or alter it and pass it as modified and altered.

Allotments or the discharge of legal obligations.

35. Out of the Bait-ul-Mal the Committee may, from time to time, make allotments for the discharge of any obligations legally incurred in connection with the Bait-ul-Mal or in connection with the portions thereof, as described in section 14.

36. A person aggrieved on account of the action of any Zakat authority, may prefer written objections to his superior authority, provided that such application is accompanied by an initial charge of two annas to the Bait-ul-Mal and subsequent charges up to the time of decision of the application, as laid down in the rules and bye-laws to be made under section 5 (4) of this Act.

Interference of Government.

37. Save as otherwise provided in this or any other Act, it shall not be lawful for the Provincial Government or for any executive officer thereof in his official capacity to take over or assume the superintendence of the Bait-ul-Mal constituted under this Act, to take part in the management or appropriation of Zakat or of any money due to the Bait-ul-Mal under the provisions of this Act, or to nominate or appoint any servant of the Bait-ul-Mal, or be concerned in any other way with the Bait-ul-Mal or with any Zakat authority.

No act of the Idara-i-Aliyyah-i-Hindiyyah or the Committee to be held invalid.

38. No act of the Idara-i-Aliyyah-i-Hindiyyah or the Committee shall be held invalid in any judicial proceedings on ground of any provision in the constitution of the Idara-i-Aliyyah-i-Hindiyya or that of the Committee, as the case may be, or on account of any irregularity in the procedure of the Idara-i-Aliyyah-i-Hindiyyah or that of the Committee, unless the provision or irregularity has occasioned a manifest failure of justice in accordance with the dictates of the Holy Quran.

39. The Provincial Government may invest any person or persons authorised by it to hold an inquiry into the conduct of or into the allegations of corrupt practices by the Idara-i-Aliyyah-i-Hindiyyah, the Committee, or the members and servants thereof in respect of their duties under this Act, and take suitable action under the criminal or civil law, whichever may apply, in force at the time.

Rule making power of the Provincial Government.

40. The Provincial Government may prescribe rules not inconsistent with the spirit of this Act to carry out all or any of the administrative purposes embodied in this Act.

## STATEMENT OF OBJECTS AND REASONS.

The Punjab Muslim Bait-ul-Mal Bill is designed to constitute a Bait-ul-Mal of the Muslims for the proper collection, management and expenditure of Zakat and charities etc. in the Punjab as ordained in the Holy Quran and in accordance with the practice of the Holy Prophet of Islam (peace be on him) and his esteemed Caliphs.

Zakat is, in its nature, an obligatory tax on such wealth as has remained in stock with a Muslim for one year, payable by him at the close of every year for the collective benefit and betterment of the community.

For several years past there has been a growing feeling amongst the Muslims that Zakat is either evaded or wasted on undeserving persons. The absence of a properly constituted Bait-ul-Mal run by an approved Muslim organisation, on the same pattern as Bait-ul-Mals in some of the independent Islamic countries to-day and in the past, charged specifically to collect, manage and expend Zakat in accordance with



the rules of the Shariat, has been keenly felt. This Bill aims at satisfying this demand.

The injunctions of the Holy Quran regarding Zakat, as a religious obligation, are clear and emphatic. They enjoin a duty on every Muslim to pay Zakat on pain of becoming a *non-believer* in case of his withholding it, as the Verse :

*"And woe to Mushriks (infidels). They are the persons who pay not the Zakat and they are those who believe not in the Day of Judgment."* (xii : 5, 6).

clearly shows. The necessity for a Bait-ul-Mal is indicated in another Verse :

*"Alms (Sadaqat) are to be given alone to the poor and the needy, and to those who collect them and those whose hearts are to be won to Islam, and for ransoms and for debtors, and for the cause of God, and the wayfarer. This is an ordinance from God : and God is Knowing, Wise."* (ix: 60).

The italicized words evidently refer to the collectors of Zakat on behalf of the managing body of the Bait-ul-Mal.

Payment of Zakat into the Bait-ul-Mal was a condition next to that relating to the observance of the five prayers which the Holy Prophet laid on all persons professing Islamic faith. In the Holy Quran "terrible vengeance awaits those who hoard up gold and silver and spend not in the cause of God. This very gold and silver will be heated up red and will be burnt into their foreheads, sides and backs in the Fire of Hell on the Day of Judgment." Many commentators apply these verses most particularly to the Ulemas and Muslim priests and say that they will be the first to receive this punishment. Dreadful punishment is recorded in Hadis Sharif concerning possessors of treasures on which Zakat has not been paid, and owners of cattle, sheep and camels who do not pay Lord's due. Many traditions of the Prophet dub a person who refuses to pay Zakat as *Murtadd* (infidel) and *Wajib-ul-Qatal* (deserving of being put to sword). The Caliph Abu Beker drew his sword against an Arab tribe which, after the death of the Holy Prophet, refused to pay the dues of the Bait-ul-Mal. He did not permit them to appropriate to their own use a single "lamb" claimed by the Bait-ul-Mal, according to the rules of Shariat and the usage obtaining in the Prophet's days. He had also to admonish Hazrat Umar for advocating the cause of the Arab tribe in this matter, and the latter had to submit.

Certain later Muslim jurists permitted individual expenditure of Zakat, as opposed to its collective expenditure through the Bait-ul-Mal of the State, perhaps on account of certain unprecedented political and economic disturbances in the East in their time. Although the practice of the Holy Prophet and the Caliph as well as the injunctions of the Holy Quran in this regard did not justify this sanction, yet, it appears, they gave this licence only with a view to keeping alive the institution of Zakat under all circumstances. But this cannot be interpreted as a sanction for all times.

The various uses of Zakat, as detailed in the Holy Quran (ix: 60) also bear out the fact that Zakat has been considered to be the greatest factor of economic prosperity and culture for a Muslim society. The economic prosperity and state of civilisation, as foreseen and promised by the Quran to its believers, cannot evidently be realised unless Zakat, among various other economic measures prescribed by the Quran, is properly collected, managed and appropriated to all the purposes laid down in the Quran. The consensus of opinion of the Muslim Ulema has held that the present poverty and ignorance of the Indian Muslims is mainly due to the absence of any system of collecting Zakat and expending it for the collective benefit of the community.

The Bill provides minimum interference by the Provincial Government, which though run by a popular Cabinet with a bare majority of Muslim legislators at its back, has a non-Muslim element in it and is subject to the ultimate sovereignty of a foreign non-Muslim power. The little interference that has been permitted is unavoidable, in as much as no enactment can be worked out efficiently unless the existing Government utilises its machinery in performance thereof. Furthermore, it will be realised that under the present conditions the collection of Zakat can only be effectively and economically done through Government. The Bill, however, sufficiently safeguards against the expenditure of Zakat in the interests of Government, which was most essential, as the interference of the Government in the matter of expenditure could hardly be tolerated.

Popular control of the Bait-ul-Mal has been purposely avoided, such as is provided in the Gurdawara Act of the Sikhs. That Act



with all its paraphernalia of intricate Committees and sub-Committees and the system of elections and sub-elections intertwined into these everywhere, has proved a veritable scourge among the Sikh people, who are now rent up into pieces everywhere over these elections and much of the money these "committees" have to administer is used somehow or other in such a way as to recuperate the monetary loss of these individual members over their elections. In Islam all Zakat and Auqafs belong primarily to Bait-ul-Mal and there is no legalised ecclesiastical system existing in it. The idea of one Godhead, one Prophet and one Khalifa under God and Prophet runs throughout its whole course and the conception of election by votes or party system is totally non-existent therein. It is thus impossible and un-permissible to introduce British political institutions in the frame of our strictly religious institutions such as that of a Bait-ul-Mal and thus render useful religious schemes useless and even harmful. In short Islam does not give the masses a right of vote in matters relating to the Bait-ul-Mal. The Amir used to be and shall ever remain the supreme authority. Furthermore the popular vote is likely to stultify the ultimate aim of the Bait-ul-Mal. Also it is not desirable that vast sums of money should be expended on fighting elections or that there should be conflict and further disruption among the Muslims on this account, which they can hardly afford. The system set up by this Bill, if enacted, would be that the general superintendence and management of the Bait-ul-Mal shall vest in the Idara-i-Aliyyah-i-Hindiyyah, the controlling Head of the Khaksar Movement who has been mainly responsible for bringing this Bill and the idea relating to it into being. He shall then delegate certain powers to the Committee, proposed in this Bill, which shall be representative of most prominent sections of the community. There shall be Zakat Officers, for the Province and in the districts, under the Committee's control. They shall be entrusted with the duties of collecting Zakat within their respective jurisdictions. In the beginning some arrangement should preferably be made with the Provincial Government, on payment if necessary, for assessment and collection of Zakat through its revenue officers. But ultimately this work shall also have to be taken over by the Committee.

There is already a Bait-ul-Mal established and maintained by the Idara-i-Aliyyah-i-Hindiyyah. The strength of this Bait-ul-Mal consists in a sum of about 20,000 in cash, properties worth several lakhs of rupees held in trust, hundreds of horses, military bands, hundreds of tents and chauldaris and lakhs of shovels and uniforms etc. More than 3½ lakhs of persons have within the last seven years enrolled themselves as members of the Khaksar organisation; and out of them more than 700 persons have signified their preparedness even to lay down their lives, and fifteen, their entire properties, for the cause of humanity at the instance of the Idara-i-Aliyyah-i-Hindiyyah. No other Muslim Anjuman in the Province can lay a claim to such a vast organisation or a stronger Bait-ul-Mal. The Bait-ul-Mal constituted by the Khaksar Movement shall merge into the Bait-ul-Mal created under this Bill, which will be another gain to the Muslims in general. Furthermore, after the enactment of this Bill, local and minor organisations will cease to collect money bit by bit and the whole community depending on one Bait-ul-Mal will march towards unity and strength. It is hoped that the Bait-ul-Mal created under this Bill will, as nearly as possible, approximate towards the Bait-ul-Mal established and maintained by the Holy Prophet and his Caliphs. Furthermore, the Khaksar Movement is a purely religious and social organisation and has nothing to do with politics. It has never meddled nor desires to meddle in elections. The Khaksars are scrupulously forbidden from canvassing in elections or influencing their fellow Khaksars with their own political or sectarian beliefs.

The organization has a most brilliant record of social service to its credit rendered during the past seven years. The objects of the movement are, however, not restricted to individual social service but are designed to inaugurate a sense of corporate service in those who desire to become its members without distinction of caste or creed. The movement aspires to bring about the renaissance of all backward peoples in every possible sphere and to weld its component parts into a compact whole capable of performing maximum corporate action for the uplift of humanity.

*10th November 1938*

*6th March 1939*

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<sup>i</sup> *Allama Mashriqi Narrowly Escapes the Gallows: Court Proceedings of an Unpardonable Crime Against the Man Who Led the Freedom of the Indian Subcontinent*. Author: Nasim Yousaf

<sup>ii</sup> Under British Rule, most of South India was integrated into a region called the Madras Presidency. In 1956, the Madras Presidency was disbanded and Tamil Nadu was established.

<sup>iii</sup> *Al-Islah* April 16, 1937, p.1

<sup>iv</sup> *The Pakistan Times*, Lahore, May 07, 1962